

**40** ^{L01} **Corporation income tax return****2006****Check One:** Calendar Year January 1, 2006, through December 31, 2006

Fiscal Year beginning _____, 2006 and ending _____, _____

Is an extension attached? Yes No	Please Use Mailing Label (If none, type or print) Name _____ Mailing address _____ City, State, Zip Code _____ Phone number _____	Federal employer identification no. _____ Is this a farming or ranching corporation? Yes No Business code (from federal return) _____
Final return Yes No		

Computation of tax liability**1** Income from (Check the ONE box that identifies the filing method - see instructions):

- | | | | | | | |
|------------------------|---------------------------|----------------------------|--------------------------------------|------------------------|--|----------|
| a. Single Corp. Entity | b. Combined Report Method | b1. 100% ND Consol. Return | b2. Apportioning Corp Consol. Return | c. Water's Edge Method | c1. Water's Edge Method Consol. Return | d. Other |
|------------------------|---------------------------|----------------------------|--------------------------------------|------------------------|--|----------|

Round off to dollars

- | | |
|---|----------------------|
| 2 Total additions (Enter amount from Schedule SA, line 9) _____ | (LA) 1 _____ |
| 3 Total subtractions (Enter amount from Schedule SA, line 18) _____ | (LB) 2 _____ |
| 4 North Dakota apportionable income (Subtract line 3 from the sum of lines 1 and 2) _____ | (LC) 3 _____ |
| 5 Apportionment Factor (Factor from Schedule FACT or CR) _____ | 4 _____ |
| 6 Income apportioned to North Dakota (line 4 multiplied by line 5) _____ | (LE) 5 _____ |
| 7 Income allocated to North Dakota _____ less related expenses _____ | 6 _____ |
| 8 North Dakota income (Add lines 6 and 7) _____ | (LF) 7 _____ |
| 9 Exemption for new and expanding business (Attach worksheet - for consolidated return, amount from Sch. CR) _____ | (LG) 8 _____ |
| 10 Renaissance zone income exemption (Amount from Sch. RZ - for consolidated return, amount from Sch. CR) _____ | (CL) 9 _____ |
| 11 ND income after income exemptions (Subtract lines 9 and 10 from ln. 8) _____ | (RE) 10 _____ |
| 12 North Dakota loss carryforward (Attach worksheet - for consolidated return, amount from Sch. CR) _____ | 11 _____ |
| 13 North Dakota taxable income (Subtract line 12 from line 11) _____ | (LH) 12 _____ |
| 14 Income tax due (See rates below) _____ | (LI) 13 _____ |
| 15 Surtax on water's edge method election (3.5% of line 13) _____ | 14 _____ |
| 16 Total North Dakota income tax due (Add lines 14 and 15) _____ | (ST) 15 _____ |
| | (LJ) 16 _____ |

Tax credits

- 17**
- Tax credits (Enter amount from Schedule TC, line 16) _____ (AZ)
- 17**
- _____

Balance due or overpayment

- | | |
|--|-----------------------|
| 18 Net income tax liab. (Subtract ln. 17 from ln. 16) (Corp. filing a consol. rtn., enter amt. from Sch. CR, Part 1, ln. 18a) _____ | 18 _____ |
| 19 2006 Estimated income tax payments and payment with extension _____ | (LN) 19 _____ |
| 20 If line 18 is greater than line 19, enter difference as BALANCE DUE (Enter \$0 if less than \$5) _____ | (LR) 20 _____ |
| a. Interest and penalty for Balance Due on line 20 _____ | (LQ) 20a _____ |
| b. Interest on underpayment of estimated tax (Attach Form 40-UT) _____ | (UT) 20b _____ |
| c. Total Payment Due (Add lines 20, 20a and 20b - Pay to North Dakota State Tax Commissioner) _____ | 20c _____ |

If payment is to be made by Electronic Funds Transfer, check this box ☐ and enter date of payment _____

- | | |
|--|-----------------------|
| 21 If line 19 is greater than line 18, enter difference less line 20b as OVERPAYMENT (Enter \$0 if less than \$5) _____ | (LV) 21 _____ |
| a. Amount of line 21 to be credited to 2007 est. tax (Min. \$5) (Apply to quarter 1st 2nd 3rd 4th) _____ | (AI) 21a _____ |
| b. Amount of line 21 to be Refunded (Subtract line 21a from line 21. No refund under \$5) _____ | 21b _____ |

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Date: _____ Signature of Officer: _____ Title: _____

Date: _____ Signature of Preparer: _____ Address: _____

Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, North Dakota 58505-0599
☐ I authorize the North Dakota Office of State Tax Commissioner to discuss this tax return with the preparer.
Tax Rate Table

\$ 0 to \$ 3,000	- 2.60% of North Dakota taxable income (line 13)
\$ 3,000 to \$ 8,000	78.00 plus 4.10% of excess over \$ 3,000
\$ 8,000 to \$ 20,000	283.00 plus 5.60% of excess over \$ 8,000
\$ 20,000 to \$ 30,000	955.00 plus 6.40% of excess over \$ 20,000
Over \$ 30,000	\$1,595.00 plus 7.00% of excess over \$ 30,000

"Buy North Dakota Products"

PLEASE DO NOT WRITE IN THIS SPACE



Name as shown on return

Federal employer I.D.

Schedule SA: Statutory adjustments

This schedule is to be used by all corporations regardless of filing method.

Additions

- | | |
|--|--------|
| 1 Federal net operating loss deduction (<i>Federal Form 1120, line 29a or Federal Form 1120-A, line 25a</i>) | (CA) 1 |
| 2 Special deductions (<i>Federal Form 1120, line 29b or Federal Form 1120-A, line 25b</i>) | (CB) 2 |
| 3 All income taxes, franchise or privilege taxes measured by income, which were deducted to determine federal taxable income | (CC) 3 |
| 4 North Dakota depreciation adjustment | (CE) 4 |
| 5 Interest on state and local obligations (<i>Excluding North Dakota obligations</i>) | (CF) 5 |
| 6 Other additions (<i>Attach worksheet</i>) | (CG) 6 |
| 7 Domestic production activity income | (CQ) 7 |
| 8 Extraterritorial income | (CR) 8 |
| 9 Total additions (<i>Add lines 1 through 8. Enter amount here and on Form 40, page 1, line 2</i>) | 9 |

Subtractions

- | | |
|---|---------|
| 10 Tax refunds received in 2006 (<i>Attach worksheet</i>) | (CH) 10 |
| 11 Interest on United States obligations (<i>Attach statement regarding obligations</i>) | (CI) 11 |
| 12 North Dakota depreciation adjustment | (CJ) 12 |
| 13 Allocable income (<i>Attach worksheet</i>) | (LS) 13 |
| 14 Related expenses (<i>Attach worksheet</i>) | (LT) 14 |
| 15 Balance (<i>Subtract line 14 from line 13</i>) | (LD) 15 |
| 16 Interest on bonds issued by a regional railway authority in North Dakota | (CM) 16 |
| 17 Other subtractions (<i>Attach worksheet</i>) | (CO) 17 |
| 18 Total subtractions (<i>Add lines 10, 11, 12, 15, 16, and 17. Enter amount here and on Form 40, page 1, line 3</i>) | 18 |

The following questions must be answered

Yes No

- | | | | |
|---|------|-------|-------|
| 1 Has the IRS issued a Final Determination which affects any previously filed North Dakota return? | ➤ 1 | _____ | _____ |
| 2 If the answer to the above question is yes, have all such adjustments been reported to North Dakota? | ➤ 2 | _____ | _____ |
| 3 Has Form 1120S been filed for federal purposes? If yes, file North Dakota Form 60, not a North Dakota Form 40. | ➤ 3 | _____ | _____ |
| 4 Is this return for a tax-exempt organization required to report unrelated business taxable income? | ➤ 4 | _____ | _____ |
| 5 Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes? | ➤ 5 | _____ | _____ |
| 6 Does this corporation use the combined report method in any other states? If yes, attach a statement showing all states where the combined report method is used. | ➤ 6 | _____ | _____ |
| 7 Does this corporation file its federal income tax return as a member of a consolidated group? If yes, please enter the Federal Employer I.D. No. under (AM) _____ - _____ which the consolidated return is filed. | ➤ 7 | _____ | _____ |
| 8 Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state? If yes:
● Filing method box on page 1, line 1 must have been checked b1, b2, or c1.
● How many corporations are included in the numerator? _____
● Complete North Dakota Schedule CR, Parts I, II and III reporting the activities of each company apportioning income to North Dakota. | ➤ 8 | _____ | _____ |
| 9 Is this a limited liability company? | ➤ 9 | _____ | _____ |
| 10 Is this a Renaissance Fund Organization for purposes of N.D.C.C. ch. 40-63, Renaissance Zones? | ➤ 10 | _____ | _____ |
| 11 Has this corporation changed names, been involved in a merger, reorganization or takeover during this tax year? If so, provide former name and details of change. | | _____ | _____ |

(former name)

(Details of change)



Name as shown on return

Federal employer I.D.

Schedule FACT: Apportionment factor for corporations not filing a consolidated state return

This schedule is to be used for corporations not filing a consolidated tax return, i.e., only corporations using filing method a, b, c, or d on page 1, line 1 are to use this schedule.

Corporations filing a consolidated North Dakota tax return, i.e., those corporations using filing method b1, b2, or c1 on page 1, line 1, use Schedule CR, Part II -- do not use this schedule.

Property Factor: Average value at original cost of real and tangible personal property used in the business. (Exclude value of construction in progress)

	1. Total	2. North Dakota	3. Factor
1 Inventories -----	1 _____	_____	(Use 6-digit decimal only)
2 Buildings and other fixed depreciable assets -----	2 _____	_____	
3 Depletable assets -----	3 _____	_____	(North Dakota divided by Total = Factor)
4 Land -----	4 _____	_____	
5 Other assets (Attach detail) -----	5 _____	_____	
6 Rented property (Annual rental capitalized x 8) -----	6 _____	_____	
7 Total Property (Add lines 1 through 6) -----	7 _____	(BA) _____ (BB) _____	

Payroll Factor:

8 Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120, or Federal Form 1120-A. (If the amount reported in Column (2) does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation) -----	8 _____	(BC) _____	(BD) _____
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Sales Factor:

9 Gross receipts or sales, less returns and allowances (Federal Form 1120 or Federal Form 1120-A, line 1c) -----	9 _____		
10 Sales delivered or shipped to North Dakota destinations -----		10 _____	
11 Sales shipped from North Dakota to: (a) The United States Government -----		11a _____	
(b) Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income or, if subject, did not actually pay such tax -----		11b _____	
12 Total sales (Add lines 9 through 11) -----	12 _____	(BE) _____	(BF) _____
13 Sum of factors (Add lines 7, 8 and 12) -----			13 _____
14 Divide line 13 by the number of factors having an amount greater than zero in column 1, on lines 7, 8 and 12 (enter factor here and on Form 40, page 1, line 5) -----			14 (BG) _____



Name as shown on return

Federal employer I.D.

Schedule TC: Tax credits

This schedule is to be used by all corporations regardless of filing method.

Corporations filing a consolidated North Dakota tax return, i.e., those corporations using filing method b1, b2, or c1 on page 1, line 1, report each corporation's separate credits on Schedule CR, Part I, line 17 under each corporation's separate column, and on Schedule CR, Part III - Tax Credits. Report the total credit(s) here.

- | | |
|--|---------------|
| 1 Credit for contributions to nonprofit private colleges ----- | (LK) 1 _____ |
| 2 Credit for contributions to nonprofit private high schools ----- | (LL) 2 _____ |
| 3 Venture capital corporation credit ----- | (LU) 3 _____ |
| 4 North Dakota Small Business Investment Company ----- | (LW) 4 _____ |
| 5 Geothermal, solar or wind energy device tax credit (Attach worksheet) ----- | (LM) 5 _____ |
| 6 Credit for employment of the developmentally disabled or chronically mentally ill ----- | (LX) 6 _____ |
| 7 Credit for research and experimental expenditures within North Dakota (Attach worksheet) ----- | (LY) 7 _____ |
| 8 Tax credit for new industry (Attach worksheet) ----- | (AK) 8 _____ |
| 9 Credit for payment to a certified nonprofit development corporation ----- | (AG) 9 _____ |
| 10 Renaissance zone tax credit(s) (Enter amount from Schedule RZ) ----- | (RC) 10 _____ |
| 11 Credit for biodiesel fuel production (Attach worksheet) ----- | (LO) 11 _____ |
| 12 Credit for seed capital business investment (Attach worksheet from page 8 of instructions) ----- | (TS) 12 _____ |
| 13 Credit for blending biodiesel fuel (Attach worksheet) ----- | (TD) 13 _____ |
| 14 Credit for biodiesel fuel sales equipment costs (Attach worksheet) ----- | (TF) 14 _____ |
| 15 Agricultural commodity processing facility investment tax credit (Attach worksheet from page 9 of instructions) ----- | (TE) 15 _____ |
| 16 Total tax credits (Add lines 1 through 15. Enter amount here and on Form 40, page 1, line 17) ----- | 16 _____ |

Schedule WW: Combined report method income schedule

This schedule is to be used by all corporations using filing methods b, b1 or b2 on Page 1, Line 1.

- | | |
|---|---------------|
| 1 Federal taxable income (consolidated Federal Form 1120, line 30) ----- | (LA) 1 _____ |
| 2 Taxable income or loss included on line 1 from nonunitary corporations (Attach worksheet) ----- | (WN) 2 _____ |
| 3 Balance (Subtract line 2 from line 1) ----- | 3 _____ |
| 4 Taxable income or loss not included on line 1 from unitary corporations required to file a federal income tax return (Attach worksheet) ----- | (WU) 4 _____ |
| 5 Book income before income taxes of unitary foreign corporations (Attach worksheet) ----- | 5 _____ |
| 6 Optional: Book to tax reconciliation (Attach worksheet) ----- | 6 _____ |
| 7 Subtotal (Add lines 5 and 6) ----- | (WF) 7 _____ |
| 8 Income or loss from Interest Charge DISC (Attach worksheet) ----- | 8 _____ |
| 9 Income or loss from Foreign Sales Corporations (Attach worksheet) ----- | 9 _____ |
| 10 Subtotal (Add lines 8 and 9) ----- | 10 _____ |
| 11 Income or loss from Internal Revenue Code of 1986, as amended, Section 936 Possession Corporations ----- | 11 _____ |
| 12 Intercompany eliminations for members of the unitary group (Attach worksheet) ----- | 12 _____ |
| 13 Total income (Add lines 3, 4, 7, 10 and 11 then subtract line 12. Enter amount here and on Form 40, page 1, line 1, and check box b, b1, or b2 on Form 40, page 1, line 1) ----- | (WW) 13 _____ |



Name as shown on return

Federal employer I.D.

Schedule WE: Water's edge method income schedule

1	Federal taxable income (consolidated Federal Form 1120, line 30) _____	(LA) 1	_____
2	Income or loss not included in line 1 from affiliated corporations required to file a federal income tax return _____	2	_____
3	Reversal of intercompany eliminations between water's edge corporations and non-water's edge corporations (Attach worksheet) _____	3	_____
4	Intercompany eliminations for water's edge group corporations _____	4	_____
5	Total foreign dividends included in line 1 _____	5	_____
6	Taxable income or loss included in line 1 or 2 from 80/20 corps _____	6	_____
7	Balance (Add lines 1, 2 and 3 then subtract lines 4, 5 and 6) _____	7	_____
8	Foreign dividends to be included in water's edge income (Multiply line 5 by 30%) (See general definitions) _____	8	_____
9	Total net book income of 80/20 corporations (Attach worksheet) _____	9	_____
10	Net book income of 80/20 corporations to be included in water's edge income (Multiply line 9 by 30%) _____	10	_____
11	Total water's edge income (Add lines 7, 8 and 10. Enter amount here and on Form 40, page 1, line 1, and check box c or c1 on Form 40, page 1, line 1) _____	(WE) 11	_____

Worksheets containing details of lines 2, 3, 4 and 5 are required

Water's edge method election instructions

A corporation required to file its North Dakota return using the worldwide unitary combined report method must do so unless it elects to apportion its income using the water's edge method.

A corporation elects and maintains the water's edge method election by checking the box entitled "Water's Edge Method" on page 1, line 1, and completing Schedule WE.

A corporation electing the water's edge method must comply with all of the following:

- The election must be made on the return as originally and timely filed;

- The water's edge election is binding for five consecutive taxable years upon making the election; and
- The corporation must file with the Tax Commissioner a domestic disclosure spreadsheet the first year the property, payroll, or sales in foreign countries exceed ten million dollars and total assets exceed two hundred fifty million dollars and every third year thereafter provided the property, payroll, or sales in foreign countries exceed ten million dollars and total assets exceed two hundred fifty million dollars. The domestic disclosure spreadsheet must be filed by a corporation with its North

Dakota income tax return. However, if the information is not available when the return is filed, a corporation may file the spreadsheet within six months after the due date of the return, including any extensions. The form for complying with the spreadsheet requirement must be obtained from the Office of State Tax Commissioner.

A corporation electing the water's edge method must include only the apportionment factors and statutory adjustments of the water's edge group.

Schedule WE general definitions

"Water's edge group" includes affiliated corporations incorporated in the U.S., excluding 80/20 corporations, affiliated corporations incorporated in a possession of the U.S., DISCs, FSCs, export trade corporations and foreign affiliated corporations which meet a defined minimum of U.S. activity.

"Affiliated corporation" means a parent corporation and any corporation of which more than fifty percent of the voting stock is owned directly or indirectly by the parent corporation or another member of the water's edge group.

"Reversal of intercompany eliminations between water's edge corporations and 80/20 corporations" means the reversal of eliminations made between water's edge corporations and 80/20 corporations that are included in the federal consolidated return. Dividends, interest, royalties, capital gains and losses, intercompany profit on sales,

etc. between water's edge corporations and 80/20 corporations that have been eliminated in preparing the consolidated federal return must be reversed.

"Intercompany eliminations for water's edge group corporations" are eliminations of intercompany transactions between companies included in line 1 and companies included in line 2.

"80/20 corporation" is a corporation that is incorporated in the U.S., is eligible to be included in the federal consolidated return as defined in N.D.C.C. § 57-38.4-01(5) and has eighty percent of its average property and payroll assigned to locations in foreign countries.

"Foreign dividends" means any dividend received by a member of the water's edge group from any affiliated corporation

incorporated outside the fifty states and District of Columbia, including amounts included in income computed under sections 951 through 954 of the Internal Revenue Code (IRC) of 1986, as amended. IRC section 78 gross up is not a foreign dividend.

"Net book income of an 80/20 corporation" means net book income for financial statement purposes. However, a corporation's net book income cannot be offset by a net book loss from another 80/20 corporation.

"Rescission of a water's edge election". A corporation's water's edge election is rescinded if:

- It has had more than 50% of its voting stock acquired by a nonaffiliated corporation;
- It was formed as the result of a reorganization or spinoff and is no longer a member of the water's edge group; or
- It is completely liquidated. The water's edge election of any corporation receiving liquidated assets is not affected.



Name as shown on return

Federal employer I.D.

Schedule CR, Part I: Computation of tax due for corporations included in a North Dakota consolidated return

Corporation	Name of corporation	Federal Employer I.D.
A		
B		
C		

Corporation A	Corporation B	Corporation C
(name)	(name)	(name)
FEIN	FEIN	FEIN
Fed. Business Code	Fed. Business Code	Fed. Business Code

4 North Dakota apportionable income (Enter amount in Columns A, B & C from Form 40, page 1, line 4) -----	(CX) 4		
5 Apportionment factor (Enter factor from part II, line 15) -----	(LE) 5		
6 Income apportioned to North Dakota (line 4 multiplied by line 5) -----	6		
7 Income allocated to North Dakota \$ ----- less related expenses \$ -----	(LF) 7		
8 North Dakota income (Add lines 6 and 7) -----	(LG) 8		
9 Exemption for new and expanding business (Attach worksheet) -----	(CL) 9		
10 Renaissance zone income exemption -----	(RE) 10		
11 ND income after income exemptions (Subtract lines 9 and 10 from line 8) -----	11		
12 North Dakota loss carryforward (Attach worksheet) -----	(LH) 12		
13 North Dakota taxable income (Subtract line 12 from line 11) -----	(LI) 13		
14 Income tax due (See tax rate table on Form 40, page 1) -----	14		
15 Surtax on water's edge method election (3.5% of amount on line 13) ---	(ST) 15		
16 Total North Dakota income tax due (add lines 14 and 15) -----	(LJ) 16		
17 Tax credits (Enter each company's share of credits from Schedule CR, Part III, line 16) -----	(AZ) 17		
18 Net income tax liability (subtract line 17 from line 16) -----	18		
18a Net income tax due (add amounts on line 18, for all corporations. Enter total here and on Form 40, page 1, line 18 and complete lines 19 through 21, on Form 40) -----	(GA) 18a		

Instructions for consolidated return using the combined report method

All corporations filing a consolidated North Dakota return (i.e. unitary groups including more than one company on this return) must complete the two parts of Schedule CR and attach the completed schedule to Form 40 when filed.

Space has been provided for three corporations (corporations A, B & C) having activity within North Dakota. If space is needed for additional corporations having activity within North Dakota, additional copies of Schedule CR can be obtained by

photocopying both parts of this original schedule or by printing additional copies from our web site.

Complete Form 40, page 1, lines 1-4 before starting to complete Schedule CR, part I.

Schedule CR has been designed so the instructions for Form 40 in the booklet also apply to the line numbers on Schedule CR. For example, the instructions for Form 40, page 1, lines 6-18 also apply to Schedule CR, part I, lines 6-18.

After completing Schedule CR, part I, certain totals must be entered on Form 40. For each line 6, 7, 9, 10, 12, 14, 15, 16 and 17, total the amounts for all corporations included on Schedule CR, part I. Enter the total from lines 7 onto line 7 of Form 40, page 1; enter the total from lines 9 onto line 9 of Form 40, page 1; and so forth for all lines through 17.



Name as shown on return

Federal employer I.D.

Schedule CR, Part II: Computation of factor for corporations filing a North Dakota consolidated return using the combined report method

(Use 6-digit decimal only)

Property Factor:

Average value at original cost of real and tangible personal property used in the business. (Exclude value of construction in progress)

		North Dakota Average Property		
		Corporation A	Corporation B	Corporation C
		(name)	(name)	(name)
		FEIN	FEIN	FEIN
Average Property:	Everywhere Average Property of All Corporations Being Combined			
1 Inventories	1			
2 Buildings and other depreciable assets	2			
3 Depletable assets	3			
4 Land	4			
5 Other assets (attach detail)	5			
6 Rented property (annual rental capitalized x 8)	6			
7 Total average property (Add lines 1 through 6)	7			
7a Property factor (Divide N.D. total average property by total everywhere average property)	(XA) 7a			
7b Total property factor (Add amounts on line 7a, columns A, B & C)	(BB) 7b			

Payroll Factor:

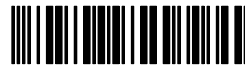
Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120 or Federal Form 1120-A.

		North Dakota Payroll		
		Corporation A	Corporation B	Corporation C
8 Payroll	8			
8a Payroll factor (Divide total ND payroll by total everywhere payroll)	(XB) 8a			
8b Total payroll factor (Add amounts on line 8a, columns A, B & C)	(BD) 8b			

Sales Factor:

Gross receipts or sales, less returns and allowances from Federal Form 1120 or Federal Form 1120-A, line 1 (c).

		North Dakota Sales		
		Corporation A	Corporation B	Corporation C
9 Everywhere sales	9			
10 Sales delivered or shipped to North Dakota destinations	10			
11 Sales shipped from North Dakota to:				
(a) The United States Government	11a			
(b) Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income, or if subject, did not actually pay such tax	11b			
12 Total Sales (Add lines 9 through 11b)	12			
13a Sales Factor (Divide total ND sales by total everywhere sales)	(XC) 13a			
13b Sales Factor (Add amounts on line 13a, columns A, B & C)	(BF) 13b			
14 Sum of the factors (Add lines 7a, 8a and 13a)	14			
15 Apportionment Factor (Divide line 14 by the number of factors having an amount greater than zero in the everywhere column on lines 7, 8 and 12)	(XD) 15			
15a Total factor (Add amounts on lines 7b, 8b and 13b. Divide the sum by three, and enter the total amount here and on Form 40, page 1, line 5)	(BG) 15a			



Name as shown on return

Federal employer I.D.

Schedule CR, Part III: Tax credits for corporations filing a North Dakota consolidated return using the combined report method

	Corporation A	Corporation B	Corporation C
	(name)	(name)	(name)
	FEIN	FEIN	FEIN
1 Credit for contributions to nonprofit private colleges -----	(LK) 1		
2 Credit for contributions to nonprofit private high schools -----	(LL) 2		
3 Venture capital corporation credit -----	(LU) 3		
4 North Dakota Small Business Investment Company -----	(LW) 4		
5 Geothermal, solar or wind energy device tax credit <i>(Attach worksheet)</i> ---	(LM) 5		
6 Credit for employment of the developmentally disabled or chronically mentally ill -----	(LX) 6		
7 Credit for research and experimental expenditures within North Dakota <i>(Attach worksheet)</i> -----	(LY) 7		
8 Tax credit for new industry <i>(Attach worksheet)</i> -----	(AK) 8		
9 Credit for payment to a certified nonprofit development corporation ---	(AG) 9		
10 Renaissance zone tax credit(s) <i>(Enter amount from Schedule RZ)</i> -----	(RC) 10		
11 Credit for biodiesel fuel production <i>(Attach worksheet)</i> -----	(LO) 11		
12 Credit for seed capital business investment <i>(Attach a copy of worksheet from page 8 of instructions)</i> -----	(TS) 12		
13 Credit for blending biodiesel fuel <i>(Attach worksheet)</i> -----	(TD) 13		
14 Credit for biodiesel fuel sales equipment costs <i>(Attach worksheet)</i> -----	(TF) 14		
15 Agricultural commodity processing facility investment tax credit <i>(Attach a copy of worksheet from page 9 of instructions)</i> -----	(TE) 15		
16 Total tax credits <i>(Add lines 1 through 15. Enter amount here and on Schedule CR, line 17)</i> -----	16		